

# EXHIBIT “2”

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M. KOUFAKIS

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10 Do you have any understanding as to the  
11 difference between the terms "audit," "review" and  
12 "compilation"?

13	A. Yes.
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14 Q. What is your understanding of what a  
15 "compilation" is?

16           A.       So I believe it was in the latter  
17       half of 1996, when I was interviewing Voynow, it  
18       was in my office, at my desk.  Randy Franzen was  
19       on my right, Hugh Whyte was on my left, and they  
20       explained to me the differences between the  
21       three.

22           They told me that compilation was just  
23       basically a cursory check of the numbers. They had  
24       explained to me that reviewed was much more  
25       in-depth, and that the highest level was audited

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2 accounting work. I indicated to them that I wanted  
3 the highest level, which was the audited. They  
4 said that that was -- that was really not  
5 necessary, that it was very high in cost, and  
6 typically only reserved for publicly-traded  
7 companies. But what we ultimately settled on was  
8 something -- and Randy specifically told me at that  
9 meeting that there was something in between, more  
10 than review, but less than audited. And he said  
11 when they would come into the dealerships on a  
12 quarterly basis, they would send someone, let's  
13 say, to the Toyota parts department and do random  
14 VIN checks. Then on another meeting, they might go  
15 to Chrysler used cars and check -- do a physical of  
16 the used car inventory.

17 So it was more than review, but not quite  
18 fully audited. That was discussed. That's what  
19 they promised. That's what I agreed to, and that's  
20 what they did.

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Q. Did you ever, at any point, receive anything in writing from Voynow, setting forth the terms of their engagement?

A. I said I don't believe so.

Q. I think I asked you specifically right after the meeting in 1996. So this question was any point thereafter.

A. The only one I can specifically remember I believe was in December of '16, that one was presented to me for the business. I think there was one or two possibly on my

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personal. Excluding the personal, I believe

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specifically in December of '16, one was

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presented to me.

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